

STATE AUDITOR'S OFFICE

Property Inventory Manual

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MEMORANDUM

TO: All Property Managers

FROM: Susan D. Parker, Ph.D.
State Auditor

DATE: August 1, 2002

SUBJECT: Property Inventory Manual

The purpose of this manual is to provide each agency property manager with an up-to-date property management guide that incorporates procedures published by the State Auditor's Office, Department of Finance and ADECA Surplus Property.

We are providing this manual and training to improve our methods of safeguarding and accounting for all state property. Your opinions and suggestions for improving these procedures are important and encouraged.

Feel free to contact the State Auditor's Office, Property Division for additional information or assistance.

The Property Inventory Division address is the following:

Street Mailing Address:

State Auditor's Office
Property Division
RSA Union Building, Suite 317
100 North Union Street
Montgomery, AL 36130-0200

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State Auditor's Office
Property Division
P.O. Box 300200
Montgomery, AL 36130-0200

Personnel Directory:

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Cindy Boswell	Executive Asst. Property Division	242-7028
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I. Authority

- A. The Property Inventory Control Division, hereafter referred to as the Property Division, of the State Auditor's Office was created by Act 610.1969 Regular Session of the Alabama Legislature as codified in the **Code of Alabama 1975**, Section 36-16-7. Hereafter, the Code of Alabama will be referenced by the symbol § and the appropriate paragraph number.
- B. The Director of the Property Division is vested by §36-16-10 with authority to carry out the provisions of §36-16-8 through §36-16-11.
- C. §36-16-11 and §41-1-6 expressly exempt from the provisions of §36-16-8 through §36-16-10 all livestock, animals, farm and agricultural products, and property owned or used by:
 - 1. Public schools
 - 2. Universities
 - 3. Colleges
 - 4. Trade schools
 - 5. Alabama Institute for the Deaf and Blind
 - 6. State Library Service
 - 7. State Hospitals for the Insane
 - 8. Partlow State School and Hospital
 - 9. Books
 - 10. All Fire Control or Fire Rescue equipment acquired by the Alabama Forestry Commission from sources other than State Agencies and subsequently donated to Volunteer Fire Departments Pursuant to §9-3-19.

D. The following agencies are exempt from the provisions of §36-16-8 through §36-16-10 as it applies to the use of Alabama Department of Economic and Community Affairs (ADECA) State Surplus for disposing of equipment:

1. Department of Transportation §23-1-64
2. Alabama State Docks §41-16-123
3. Retirement Systems of Alabama §36-17-3
4. Public Safety (Law Enforcement vehicles only)§32-2-83
5. Tennessee Valley Exhibit Commission §41-9-806
6. House and Senate §29-1-20

II. Responsibilities

A. The State Auditor shall:

1. Maintain personal property accountability for the State of Alabama.
2. **Code of Alabama 1975**, Section 36-16-8 requires the State Auditor, through the Property Inventory Control Division, to administer a property control system consisting of inventories of state property by departments, procedures for the appointment of property managers, written receipts for state property by employees in possession of property, and biannual verification of inventories of items costing \$500 and above and all weapons.

B. Chief, Property Division, State Auditor's Office shall ensure that:

1. Each agency carries out fully the provisions of §36-16-8 through §36-16-11 applicable to that agency.
2. The Property Division conducts a biannual inventory of all state nonconsumable personal property, holding every officer or employee strictly accountable for all personal property assigned to his custody [§36-16-8(4)]. The Property Division will submit a report of audit results to the State Auditor, Agency Director/Department Head and Agency Property Manager. The Agency will be given a period of sixty days to locate missing items. A second letter, at the end of the sixty (60) days, will be sent to the Agency Director/Department Head, stating the final count of missing items with their actual cost and notifying them that a final report will be issued in thirty days. The Final Report of items missing and their actual value will be sent to the Agency Director/Department Head, Agency Property Manager, Attorney General, and Examiners of Public Accounts.
3. Upon notification of a pending change in property manager, the inventory of that agency shall be audited by the Property Division prior to the departure of the property manager [§36-16-8(5)].

4. Upon notification of a pending change in property manager, a written request may be submitted by the State Auditor's Office to the Department of Finance, Comptroller Division, to withhold the last payment of salary due the property manager until a complete check of the inventory is made and approved [§36-16- 8(5)].
5. Update this manual as changes occur and publish to the State Auditor's Office website. (<http://www.auditor.state.al.us/>)
6. Orientation is required for all new property managers and must be scheduled as soon as possible.
7. Continuing Education training is provided on an annual basis for all property managers.
8. Submit quarterly and annual reports of all items Lost, Missing, Stolen, and/or Destroyed and their cost to the Governor, Attorney General, Examiner of Public Accounts, Agency Director/Department Head, Legislature, and members of the Press.

C. Agency Director shall:

1. Designate an employee as property manager for the agency [§36-16- 8(1)]. Failure to designate a property manager constitutes negligence of duty and is punishable by §36-16-10 (See Penalties pg.6).
2. Notify the Property Division of his selection by use of the "Designation of Property Manager Form" (Exhibit A). Inform him of his duties as Property Manager.
3. Notify the Property Division immediately (within five workdays), in writing, if the Property Manager ceases for any reason to be the property manager of the agency [§36-16- 8(5)].
4. Assume responsibility for the agency property account in the absence of a designated property manager.
5. Review all reports on lost, stolen, or destroyed equipment.

6. Provide written authorization for any state equipment before it has been taken for use outside the agency.
7. Ensure that the provisions of the **Code of Alabama 1975**, Section 36-16-8 and this Manual are carried out, as they apply to agency responsibilities.

D. Agency Property Manager shall:

1. If newly assigned:
 - a. Contact the State Auditor's Office (334) 242-7028 within five workdays, and schedule an orientation briefing.
 - b. When a change of Property Managers takes place, an inventory will be conducted with the previous Property Manager and the Property Division.
 - c. Upon completion of the inventory:
 - i. Execute a written receipt for all property assigned to their agency [§36-16-8(5)], and forward the original copy to the Property Division.
 - ii. Acknowledge acceptance of responsibility for the agency property inventory account by signing the **Designation of Property Manager Form (Exhibit A)**, and submitting it to the Property Division.
2. Thereafter, on April 1 and October 1 of each year (October 1 only, if on Auditor's automated system) §41-1-6, make a full and complete inventory of all nonconsumable personal property, except books, having a value of \$500 and above and all weapons. Items deemed sensitive (weapons only) shall be included in the inventory. A copy of the inventory (only if not on Protégé) along with a letter of transmittal (Exhibit U), shall be submitted to the State Auditor's Office, Property Division [§36-16-8(1)]. Agencies on Protégé will make a full and complete inventory of all nonconsumable personal property and submit a letter of transmittal only (Exhibit U) to the Auditor's office on October 1 of each fiscal year.

3. Be the custodian of, and responsible for all property in their agency except property for which they have a hand receipt (Exhibit F or G) executed by the person responsible for the property [§36-16-8(2) and (5)].
4. Immediately upon determining that an item of furniture or equipment is unserviceable, obsolete, or excess to the needs of the agency, will take action to dispose of the item(s) in accordance with procedures contained in Chapter IV, Section H, procedure 1 thru 7 of this manual.
5. Ensure that no property is disposed of without the written permission of the Director of ADECA or the Governor of the State of Alabama or the Designee of either of them [§36-16-8(3)].
6. Ensure that no property is temporarily loaned, or entrusted to another state agency or employee thereof without obtaining a signed hand receipt. See example hand receipt at Exhibit F.
7. Hand receipts are valid from the time prepared until the next required physical inventory. **Hand receipt(s) must be re-signed at the time of inventory.**
8. Work with Property Division employee(s), in conducting the biannual, complete physical inventory of the agency property account.

E. Agency Employee or Officer shall:

1. Execute a written receipt (Exhibit F or G) for all items of state owned equipment assigned or entrusted to them [§36-16-8(2)].
2. Upon execution of a hand receipt, the agency employee or officer shall become responsible for the property, relieving the Property Manager of responsibility [§36-16-8(2)].
3. Notify the Property Manager before property is disposed of, transferred, assigned, or entrusted to any other agency or employee.

4. Be held strictly accountable for all personal property assigned, or in his possession, regardless of value [Attorney General's Opinion No. 96-00130 dated February 9, 1996, and No. 97-00035 dated November 5, 1996].

III. Penalties

- A. The value of any personal property lost to the State due to the neglect or willful act of the person having custody of the property shall be recoverable from such person in an appropriate action instituted on behalf of the State by the Attorney General (§36-16-9).
- B. In the event the head of a state agency neglects to perform the duties imposed upon him by § 36-16-8 through 36-16-11, he shall be liable for the sum of \$5.00 for each day such neglect continues, and for the value of any and all personal property lost to the State as a result of such neglect (§ 36-16-10).
- C. In the event the Chief of the Property Division neglects to perform the duties imposed upon him by §36-16-8 through 36-16-11, the State Auditor shall report such neglect to the personnel board, which shall administer such disciplinary action against the chief of the division, including the right to discharge him, as the board deems proper under the circumstances (§36-16-10).

IV. Inventory Procedures

- A. Physical Inventories. In accordance with §36-16-8(1), each Property Manager shall:
1. Conduct an inventory of all nonconsumable personal property, except books, with a value of \$500 and above and all weapons. It is recommended for department records that all items be inventoried regardless of value.
 2. Prepare a Property Inventory Report (Exhibit H) in a format that shows the complete description, manufacturer's serial number, cost, date of purchase, location, custodial agency, responsible officer or employee, and the state property control bar code and property number.
 3. Submit an original copy of the inventory results, with a letter of transmittal (Exhibit U) to the Property Division on April 1 and October 1 of each year. If on Protégé a letter of transmittal only (Exhibit U) will be required and not a copy of your inventory. Agencies that are on the new Protégé will have the exact record that the Auditor's office has therefore making it unnecessary to send an actual copy of their inventory listing. The **Code of Alabama 1975**, Section 41-1-6, allows agencies using an automated system to conduct an annual inventory and submit the results each year on October 1. Each inventory shall show all property acquired since the date of the last inventory.
 4. If an inventory identifies a missing item, a complete explanation accounting for said property on the disposition thereof must be submitted [§36-16-8].
 5. Maintain a copy of all inventories submitted to the Property Division, for examination by the State Auditor or employees of the Department of Examiners of Public Accounts.
 6. The Auditor's office will make a full and complete back up of each agencies data at the beginning of the work day on October 1 of each new fiscal year. You will need to have all you additions and

deletions entered for the prior fiscal year completed before this date. This will allow you to make your report for the end of the year Statement Of Changes In General Fixed Assets.

B. Additions to the Property Inventory Account

1. Within 30 days of receiving an item of furniture or equipment, with a value of \$500 and above, by purchase, transfer from another agency, or donation, the property manager shall take the following actions:
 - a. Assign a state property number.
 - b. Affix a property inventory and bar code label to the item.
 - c. Report receipt of the item to the State Auditor's Office using "Property Acquisition Form", Form PA-1, (Exhibit E) if not on Protégé.
2. If the furniture or equipment was purchased, a Material Receipt Form (Exhibit B), annotated with the assigned property inventory control number, must be prepared to effect payment. Follow departmental guidelines for processing.
3. The property inventory control number consists of a two-digit agency prefix assigned by the Property Division, and a 6-digit number (ex. 07-000001) assigned by the agency. (**You must fill all blank spaces with zeros**).
4. The item is immediately added to the agency property inventory account.
5. All inventory updates and changes should be submitted to the Property Division on a monthly basis if not on the new Protégé system. Agencies can e-mail your database with the transmittal letter to: ptoney@auditor.state.al.us, or a floppy disk with the

transmittal letter can be delivered to:

RSA Union Building
Suite 317
100 N. Union
Montgomery, AL 36130-0200

- C. Transfer of Property between State Departments or (Direct Transfer).
Property may be transferred directly between state departments only.
1. Fill out Form SD-1 as usual except - instead of showing "Surplus Property Division" in the TRANSFERRED to block show the department to whom the property is being transferred.
 2. Both the RELEASED BY and RECEIVED BY signatures should be obtained before sending the Form SD-1 to the State Auditor's Office Property Division.
 3. The receiving agency will assign a new property number to the property. The new property number should be written in the final disposition column at the right hand side of Form SD-1 corresponding with the old property number (see attached Exhibit J). This must be done before sending the completed Form SD-1 to the Auditor's office.
 4. Once the Form SD-1 is received by the Property Division it will be signed in the APPROVED block and a copy sent to the transferring department.
 5. The transfer can then take place.
- D. Transfer of property to exempt departments, and non-state entities.
State nonconsumable personal property may be transferred to exempt departments [Page 1, para I.C.], and non-state entities if all of the following conditions are met:
1. Item is offered to (all) state agencies, with no takers.
Documentation required.

2. Item is functionally and/or technologically obsolete to the state agency.
3. Item will have no re-sale value if disposed of through State Surplus.
4. All cost associated with dismantling, and/or transporting the item will be borne by the donee.
5. The State of Alabama will benefit by not incurring any cost associated with the disposal of the item.
6. The actions required by 1 through 5 above must be documented and attached to Form SD-1, and approved by the Property Division prior to the actual transfer.

E. Affixing property labels. There are three considerations when affixing property number and bar code labels to furniture and equipment:

1. Accessibility – can you read or scan the label without moving the item?
2. Consistency – Place labels in the same location on similar items; e.g., kneewell of desks, top right front of cabinets, driver side doorpost of vehicles, etc.
3. Aesthetics – Preserving the beauty of an item is important, but should not take precedence over accountability. Labels can usually be placed in a way that will preserve the beauty of an item, and still be accessible for inventory purposes. Contact the Property Division for assistance.

F. Non-computerized (Manual) Procedures

1. A “Property Acquisition Form, Form PA-1 (Exhibit E), approved by and available from the Property Division, must be completed in duplicate for each item of nonconsumable personal property (furniture and equipment) with a value of \$500 and above.

2. One copy of the completed inventory Form PA-1 is retained by the agency, and one copy is forwarded to the Property Division to establish an inventory record of the item.

G. Types of Disposal Actions

1. If property is declared surplus, and is to be turned in to a State Surplus Center, or Scrap On Site, the action is considered “Routine”. A Form SD-1 must be completed by the Agency Property Manager, and forwarded to ADECA State Surplus for processing and approval.
2. If property is lost, stolen, destroyed, or involves an administrative action; e.g., transfer to another state agency, bookkeeping error, retirement gift, removal of fixture from account, etc., and therefore not declared surplus, the action is considered “Non-Routine”. A Form SD-1 must be completed by the Agency Property Manager and forwarded to the Property Division for processing and approval.
3. For “Non-Routine” actions, agencies must provide the Property Division with a complete explanation of circumstances and events. This information should be in the form of an affidavit (Exhibit T) or letter of explanation attached to the Form SD-1. If space permits, the explanation may be typed on the Form SD-1. Explanations are not required for transfers.

- H. Deletions for the property account must be completed on Form SD-1. When property is lost, stolen, destroyed, scrapped, transferred, or declared surplus, the property inventory records must be adjusted using the following procedures:

NOTE: If your agency is on the new web base version of Protégé, the system will automatically assign a state auditor number when using the SD-1 feature.

The property manager shall complete Form SD-1 (Exhibits I through R) in five parts as follows:

State Auditor Number	Obtain from Property Division at (334) 242-7028 (see above note)
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Date	Date State Auditor Number requested
Transferred From	Name of agency disposing of property
Transferred To	Name of agency receiving property
Quantity	Number of items disposed of
Alabama Number	Enter property inventory number
Description	Include serial number, model, date purchased, and cost.
Condition	New, good, fair, poor or scrap
Funding information	Enter percentage paid from state and federal funds
Fund account	Enter fund code used to purchase item(s). If left blank, proceeds from sale will revert to general fund.
Approved	Leave blank
Released by	Signature & title of property manager, and date on all copies
Received by	Leave blank (For direct transfer, receiving property manager signs, dates and assigns receiving agency new property number.)

I. Disposal Procedures

The disposal procedure implemented by the Property Manager is based on the Reason for Disposal as outlined below:

DISPOSAL	PROCEDURE NUMBER
Auto Wreck	1
Burglary (forcible)	1
Bookkeeping/Administrative error	2
Damaged	1
Destroyed (fire, flood, accident, vandalism, etc.)	1
Fixture (attached to rental building)	3
Fixture (attached to state owned building)	4
Lost (vanished)	1
Retirement gift	5
Sale "As is where is"	6
Scrap on Site	7
Stolen (other than burglary)	1
Trade-In	8
Transfer to another agency	9
ADECA State Surplus	10

NOTE: If your agency is on Protégé, follow "Procedure for deleting items: in the Protégé User's Guide to prepare SD-1's for all procedures.

Procedure 1: Auto Wreck, Burglary, Damaged, Destroyed, Fire, Flood, Lost, Stolen, and Storm

- A. The responsible individual shall obtain a Police, Fire, or Incident Report as appropriate, prepare a statement of circumstance, and deliver this documentation to the Agency Property Manager.
- B. The Property Manager will attach the property description and cost to the documentation and forward it to the Agency Director.
- C. The Agency Director/Department Head shall review the documentation and make a determination of NEGLIGENCE, or NON-NEGLIGENCE.

1. If the decision is **NON-NEGLIGENCE:**

- a. Agency Director will note decision on the employee statement and return documentation to the property manager.
- b. Property Manager prepares Form SD-1 (Exhibit N), and calls the Property Division for a control number (see note page on 13).
- c. Property Manager places control number in top left corner of Form SD-1, and forwards it with documentation to the Property Division.
- d. Documents are examined and approved by the State Auditor's Office. An approved copy of Form SD-1 is returned to the Agency.
- e. State Auditor's Office and Agency remove item from inventory.

2. If decision is **NEGLIGENCE:**

- a. The Agency Director's decision, the value to be recovered from the responsible individual, and how that value was determined, shall be annotated on the employee statement. If more space is needed, use a separate sheet of (department letter) paper:
 1. The value to be recovered is determined by a consideration of the following factors:

Original cost
Depreciation (does not apply to antiques)
Appreciation
Wear and tear
Cost to repair
Cost to replace
Obsolescence
Remaining useful life
Other factors appropriate to circumstance

2. If the above factors are insufficient or inappropriate, the Agency Director may apply "Straight Line Depreciation" as follows:

Formula: 10% depreciation per year not to exceed 90% of the value of the item.

Example: A 9-year-old item costing \$1,000 is lost:

9 yrs x 10% per year = \$900 depreciation

\$1000 cost - \$900 depreciation = \$100 due the State of Alabama from the responsible individual.

Exception: Antiques will not be depreciated. The full-appreciated value or appraised value, as appropriate, will be collected.

- b. Agency Director returns documentation to the Property Manager.
- c. The Agency Property Manager shall take the following actions:
 1. Notify responsible individual of Agency Director's decision, and request a personal check or money order made payable to the Agency as reimbursement for the lost, stolen, or destroyed item.
 2. Deposit check with State Treasurer's Office using a Certificate of Deposit Form FRMS-7. Attach a copy of deposit to Form SD-1 and responsible individual's statement and send to the State Auditor's Office.
 3. Prepare Form SD-1 (Exhibit N), and call the State Auditor's Office for a control number (see note page on 13).

4. Enter control number in top left corner of Form SD-1, and forward it with the above documentation to the State Auditor's Office.
 5. Documents are examined at the Auditor's Office, the Form SD-1 approved, and a copy returned to the agency.
 6. State Auditor's Office and agency remove item from inventory.
- d. If the responsible individual declines to reimburse the State of Alabama, a statement of declination signed by that individual should be attached to the Form SD-1.
 - e. The statement of declination will be forwarded to the Attorney General who will determine if legal action is to be taken.

Procedure 2: Bookkeeping/Administrative Error

- A. Agency prepares Form SD-1(Exhibit Q), and a letter of justification, then calls the Property Division for control number (see note on page 13).
- B. Agency places control number in top left corner of Form SD-1, and forwards it with letter of justification to the Property Division.
- C. Documents are examined by the Property Division, the Form SD-1 approved, and a copy returned to the Agency.
- D. Property Division and the Agency will remove the item from inventory.

Procedure 3: Fixture Attached to Rental Building

Asset remains on property inventory account until lease is terminated, or building is purchased.

A. Lease termination:

1. Agency prepares Form SD-1(Exhibit P), and a letter of justification, then calls the Property Division for a control number (see note on page 13).
2. Agency places control number in top left corner of the Form SD-1, and forwards it with letter of justification to the Property Division.
3. The Property Division may dispatch a Property Inventory Officer to the site to verify that the item is a fixture.
4. Upon verification, the Form SD-1 will be approved and a copy returned to the Agency.
5. The Property Division and the Agency will remove the item from inventory.

B. If building is purchased, Procedure 8 applies.

Procedure 4: Fixture Attached to State Building

- A. Agency prepares Form SD-1(Exhibit O), and a letter of justification, then calls the Property Division for a control number (see note page on 13).
- B. Agency places control number in top left corner of Form SD-1, and forwards it with the letter of justification to the Property Division.
- C. The Property Division may dispatch a Property Inventory Officer to the site to verify that the item is a fixture.
- D. Upon verification the Form SD-1 will be approved and a copy returned to the agency.
- E. The Property Division and the agency will remove the item from inventory.

- F. Department Property Manager delivers a copy of the approved Form SD-1 to the Agency Accounting Division so that the cost of the fixture can be added to the cost of the appropriate building.

Procedure 5: Retirement Gift (Weapons Only)

- A. Prepare Form SD-1 (Exhibit L), call the Property Division for a State Auditor Number, and enter it at the top left of the form (see note page on 13).
- B. Attach retirement documentation, and forward the Form SD-1 to the Property Division.
- C. Documents are examined and approved by the Property Division. An approved copy of the Form SD-1 is returned to the agency.
- D. The Property Division and agency remove item from inventory.

Procedure 6: Sale “As Is Where Is”

- A. Prepare an Form SD-1 (Exhibit R), contact the Property Division for a State Auditor Number, and enter it at top left of form (see note page on 13).
- B. Retain file copy of completed Form SD-1, and send all copies to State Surplus.
- C. See Chapter VII, para G, 1 for State Surplus processing procedures.

Procedure 7: Scrap on Site

- A. Prepare Form SD-1 (Exhibit K), call the Property Division for a State Auditor Number, and enter it at the top left of the form (see note on page 13). Surplus Property Center requires the signature of the agency property manager and his supervisor on the Form SD-1.
- B. Forward the Form SD-1 to State Surplus.

- C. The item to be scrapped may be viewed by a representative of state surplus before approval to scrap is given. A copy of the approved Form SD-1 will be returned to the Property Division and the agency.
- D. The agency disposes of the item.
- E. The Property Division and agency remove the item from inventory.

Procedure 8: Trade-in

- A. Agency prepares Form SD-1(Exhibit M), and calls the Property Division for a control number (see note on page 13).
- B. Agency places control number in top left corner the Form SD-1, attaches copy of purchase order or contract, and forwards it to the Property Division.
- C. Documents are examined and approved by the Property Division. An approved copy of the Form SD-1 will be returned to the agency.
- D. Property Division and agency remove item(s) from inventory.

Procedure 9: Transfers

- A. The transferring agency prepares Form SD-1(Exhibit J and J-1), calls the Property Division for a control number, and enters it at the top left of the form (see note on page 13).
- B. The transferring agency signs in the “Released by” field, retains a copy of the Form SD-1, and forwards all (5) original copies of the Form SD-1 to the receiving agency, along with the item(s) being transferred.
- C. The receiving agency receives the item(s), verifies the Form SD-1 information and signs the “Received by” field. The receiving agency assigns their agency property numbers to the items and writes the new property number in the final disposition column of the Form SD-1. Retain a copy of the Form SD-1 and forward all original copies of the Form SD-1 to the Property Division.

- D. The Property Division approves the Form SD-1, retains the white (original) copy, then forwards a copy to the transferring agency and a copy to the receiving agency.
- E. The Property Division and the transferring and receiving agencies make the appropriate gain/loss adjustments to their property inventory account.

Procedure 10: State Surplus

- A. Prepare Form SD-1(Exhibit I), call the Property Division for a State Auditor Number, and enter it at the top left of the form (see note on page 13).
- B. Make a copy of completed form, retain it for your records and send original Form SD-1 to State Surplus.
- C. See Chapter VII, Paragraph B, for scheduling and delivery procedures.
- D. Upon delivery, the Form SD-1 signed by the State Surplus receiving clerk will serve as authorization to delete the item(s) from the agency property account. A copy of the Form SD-1, signed by the State Surplus, shall be sent to the State Auditor's Office by the Property Manager.
- E. Proceeds from the sale of personal property which was originally purchased with state funds, should be deposited into the State Treasury to the credit of the fund from which the property was originally purchased (Attorney General's Opinion Vol. 50, pg.159).

V. Miscellaneous Procedures

A. Computing "Cost"

1. The cost of a property item shall be the carrying cost promulgated by Generally Accepted Accounting Procedures (State Auditor Policy Statement A104):

the original purchase price to include all components
plus any incoming freight charges
plus any installation or setup costs
plus improvements/enhancements (not repairs)
minus the salvage value of components removed

2. All Agencies, except proprietary funds, shall record any property purchased from another state agency including the ADECA State Surplus at the disposing Agency's original purchase price, plus or minus adjustments, as defined above. Proprietary funds should record new acquisitions at fair market value which is usually their acquisition cost.

B. Correcting Property Records

1. When property record information, e.g. description, serial number, or model number is found to be inaccurate due to an administrative error, warranty exchange, etc. all agencies on automated system (Protégé) will make changes to their database. These changes will automatically update the Auditor's database when changes are entered in the agency's database.
2. Agencies not on an automated system will prepare a Property Change Memo Form (Exhibit C) in duplicate. One copy will be retained for the department record and one copy forwarded to the Property Division.

C. Depreciation

1. Depreciation as used in this manual applies to property inventory procedures only.

2. Straightline depreciation may be used when other factors are inappropriate, to determine the dollar value to be reimbursed for furniture and equipment that has been negligently lost, stolen or destroyed (see procedure 6, page 15):

Formula: 10 % depreciation per year not to exceed 90% of the value of the item.

Example: A nine-year-old item costing \$1,000 is lost.

**9 years x 10 % per year = 90% depreciation allowance
90 % allowance x \$1,000 cost = \$900 depreciation
\$1,000 cost – 900 depreciation = \$100 due the State of
Alabama from the responsible person**

Exception: Antiques, art, weapons, and books will not be depreciated. The full appraised value will be collected.

3. If a lost or stolen item is later recovered, the State of Alabama will have the option of accepting the item and refunding the monies collected, or allowing the individual to retain the item.

D. Donated Items (Gifts)

1. A letter should be obtained from the donor (Exhibit S) describing the donated property. The original cost is given if known. This could aid in establishing a fair market value.
2. Upon receipt of donated property, the item(s) will be assigned a fair market value at the time of the gift. An appraisal will be obtained when appropriate.
3. If the assessed value meets or exceeds the 500 dollars a property number will be assigned, a property bar code label affixed and the item added to the department property inventory.
4. The assigned property number(s) will be annotated on the donation letter and the original copy along with a PA-1 Form forwarded to the Property Division so that their records may be updated.

- E. Grant Equipment Purchased by the State of Alabama. Equipment purchased by the State of Alabama with federal grant funds shall be used, managed, and disposed of in accordance with the State and Federal guidelines.
- F. Leased Property. For ownership identification purposes, leased property will be labeled LEASED FROM (give company name, address and telephone number).
- G. Lease-Purchase Property. Items acquired through lease purchase or installment sales agreement will be assigned a property inventory number when the item is received. [Attorney General's Opinion 97-00035 dated Nov. 5, 1996]
- H. Loaned Property. Although the State of Alabama does not own loaned property, it sometimes becomes a permanent type of loan. To ensure accountability for items entrusted to the State, the following will apply. Items with a value of \$500 or more and on loan longer than one year will be assigned a property number and a bar code number and added to the department property inventory. If the actual cost is unknown, the fair market value will be used. A PA-1 Form, with documentation of loan details will be forwarded to the Property Division.
- I. Personally-Owned Property. For ownership identification purposes, personal property brought to the job site will be labeled or marked Personal Property of (owners name).
- J. Permanently Installed Property
 - 1. If an item or feature is/will be permanently installed in/on a major piece of equipment, a state property number will not be assigned. Instead, the Agency and State Auditor's property record of the major item will be updated to reflect the additional cost and description.

Example: Memory added to a computer
Telephone added to a phone system
Tommy lift added to a truck

2. If an item or feature is permanently installed to the land or any building thereon, a state property number will not be assigned. Once installed, the character of an item changes from personal property to real property, and is commonly known as a fixture. The test of a fixture is intent. Was the installation intended to be permanent?

Examples:

Ceiling Fan	Built-in Appliance
Water Heater	Built-in Shelving
Water Fountain	Tower w/Footing e.g. Fire, Radio/TV, Weather Plumbing Fixture e.g. Sink, Commode, Tub
Air Conditioner	
Built-in Bookcase	
Light Fixture	

3. If an item or feature is used with, but not permanently installed in/on a major item of equipment, it must be assigned a separate property number.

Example: Computer Monitor
Computer Printer
Bushhog Attachment
Radio mounted in vehicle

K. Swapping. Agency may not swap or otherwise trade tangible personal property, as between themselves and a non-governmental agency (Attorney General's Opinion Feb 7, 1975).

L. Trade-in's

1. Act No.84-249 as codified does not provide for the trade in of State of Alabama nonconsumable personal property (Attorney General's Opinion Nov. 4, 1987).
2. One exception to the no trade-in rule is Attorney General's Opinion dated June 21, 1985, concluding that old weapons could be traded in as part of the purchase price of new weapons.

M. Warranty Replacements. If an item of equipment is replaced by the vendor, the property manager shall take the following actions:

1. Make changes in department property record to reflect changes in make, model, serial number, and cost. Note: replacement items must be equal to, or better than the original.
2. Forward update information to the State Auditor's Office via Property Change Memo (Exhibit C) if not automated.

N. Property Inventory Label Source

For information regarding criteria used for property inventory label and bar code labels contact Property Inventory Division at (334) 242-7028.

VI. Definitions

- A. AGENCY : (As used in this manual) refers to every Department, Board, Bureau, separate Division and office of the State of Alabama.
- B. EQUIPMENT: As an asset, equipment must meet the following test:
 - 1. Be Visible/Tangible
 - 2. Be nonconsumable
 - 3. Have a minimum life expectancy of at least one year.
 - 4. Cost \$500.00 or above
 - 5. Weapons
- C. FIXTURE: Items that have changed from personal to real property upon being permanently attached to a building. Examples: water heaters, ceiling fans, and water fountains.
- D. PERSONAL PROPERTY:
 - 1. Everything that is subject to ownership and not coming under the dominion of real estate.
 - 2. Anything that is not attached to the land or buildings thereon.
 - 3. It may be tangible “having physical existence”, or “intangible having no physical existence”, such as patents, inventions, and copyrights.
- E. PROPERTY: Encompasses **all** furniture and equipment.
- F. Location: When possible the location shall consists of County, Building, Room Number, or Section and Person Responsible.

VII. Surplus Property Center Procedures

A. Purpose and Usage:

1. There are two Surplus Property Centers in the State. The primary center is located at 4401 Northern Boulevard in Montgomery. This facility accepts state and federal surplus property, and sells it to other state agencies and those entities eligible under the Federal Surplus Property Program. The second center is located at 9868 Lee Street in Blountsville. This facility accepts federal surplus property only, and sells it to those entities eligible under the Federal Surplus Property Program. Both centers serve as a final sale site where bid and/or public auctions are conducted.
2. Property may be “Scrapped on Site”(Exhibit K), or sold “As is Where is” (Exhibit R), rather than bringing it to the center. Do not mix these property categories on the same Form SD-1. Each requires a separate Form SD-1, and each requires Central approval.

B. Delivering Surplus Property:

1. Surplus property delivered to a center must be listed on Form SD-1, Non-consumable personal Property Receiving Invoice Form (Example SD- 1’s are at Exhibits I thru R). The Form SD-1 is available at the State Central Supply Store on Union Street. They should be typed (handwritten Form SD-1’s are almost unreadable) in property number sequence.
2. It is preferred that vehicles be listed on a separate Form SD-1. Items under \$500 should also be listed on separate Form SD-1 to expedite unloading and receipt. Call the State Auditor’s Office to obtain a State Auditor number, then send the completed Form SD-1 to the Montgomery Center.
3. Deliveries are accepted at any time between 8 a.m. and 4 p.m. weekdays. Call (334) 277-5866 to schedule deliveries. Ensure that Form SD-1 have been sent to the center before scheduling delivery. Delivery must be at the time specified. Failure to be on time may require rescheduling. It is the responsibility of the

agency turning in the property to arrange transportation, and advise the Center on which Form SD-1 (s) are being brought in. Bring in each item listed on the Form SD-1. Items not brought in will be lined off the Form SD-1. They can be included on future Form SD-1's.

4. Upon delivery, the property will be checked in against the Form SD-1, and signed in the "Received by" block by the Receiving Clerk at the center. One copy of the signed Form SD-1 will be retained by the delivering agency to serve as authority to delete the item from the agency's inventory account. Agencies delivering property are expected to assist in unloading and checking to ensure accuracy. A complete item must be turned in to receive credit for delivery, i.e. you cannot turn in a handle and get credit for a lawn mower.

Note: The Center does not accept used mattresses. Used tires and batteries will be accepted, but only if they are in saleable condition.

5. Before delivering vehicles, the agency must remove the license plate and all decals and/or lettering that identifies the vehicle as state property. The vehicle should be cleaned inside and in the trunk. Do not leave trash or any other items of property in a vehicle. Vehicles should have all sets of keys at the time of turn in to include a truck key. A Certificate of Title must accompany the vehicle to the Center if manufactured in 1975 or later. A completed Odometer Statement must be attached to all titles for vehicles up to 10 model years old unless the title is a "Blue" Form with the appropriate mileage statement on reverse. Do not fill in Assignment Section. The Property Manager should only sign in the lock labeled "Signature of Seller." Titles incorrectly filled out will require the agency to obtain a replacement title before vehicles can be transferred. Vehicles cannot be sold be Surplus without a title, and therefore will not be accepted for turn-in.

**FAILURE TO COMPLY WITH THE FOREGOING
PROCEDURES WILL CAUSE REJECTION OF
PROPERTY BY THE CENTER.**

C. Direct Transfer

1. Between State Departments

Property may be transferred directly between state departments. Fill out Form SD-1 as usual except that instead of showing “Surplus Division” in the TRANSFERRED TO block show the department to whom the property is being transferred. Both the RELEASED BY and RECEIVED BY signatures should be obtained before sending the Form SD-1 to the State Auditor’s Office Property Division. The receiving agency assigns their agency property number to the item and writes the new property number in the final disposition column of the Form SD-1 (Exhibit J). Once the Form SD-1 is received by the Property Division, it will be signed in the APPROVED block and a copy sent to the Transferring department. The transfer can then take place.

2. From a State Department to any other Eligible Organization

- a. Property may be transferred directly from any state agency to any organization that is legally entitled to receive it. To ensure the organization (a school, city, etc.) is legally entitled, the Center must first be contacted before the property physically changes hands. No property can be transferred in this manner “free of charge.” State law requires that fair market value be obtained for any property disposed of in this manner. NO property can physically change hands until eligibility is established and a price determined and agreed upon with the organization receiving the property.
- b. Once the above process is complete the Center will contact the state department requesting the transfer at which time a Form SD-1 can be prepared as usual. In the body of the Form SD-1, indicate the organization to which the property is to be transferred. Send the Form SD-1 to the Center for completion of all remaining paperwork.

D. Scrap on Site

1. Property with NO resale value or whose cost to remove and deliver to the Center would be cost prohibitive may be “scrapped on Site” by the individual state agency.
2. The Property Manager should prepare a separate Form SD-1 (Exhibit K) for this type of property. In the “Transferred To” block indicate “Scrap On Site.” The Property Manager and his supervisor must sign the Form SD-1. An individual from the Center may desire to view the property before approval is given especially for high dollar items.
3. Once the “Scrap On Site” Form SD-1 is approved, the Property Manager may dispose of the property in the most economic manner feasible.

E. Obtaining Surplus Property

1. Surplus items located at the Center are available for sale to state agencies and other authorized recipients. Representatives of state agencies and other authorized recipients are encouraged to visit on a regular basis. For three days after receipt, new items of state surplus property are offered to state agencies only. Only authorized individuals listed on file may sign for surplus items. Those listed as authorized representative may delegate authority to select property to other staff members by issuing a temporary permit for a one-time visit. Permits should contain a sample signature of the person delegated to select and receive property and specify the date purchase is authorized.
2. Upon selection of surplus items from the center, a State Sales Invoice or Federal Distribution Document *(for federal property) will be prepared listing those items selected.
3. The buyer will be given a copy of the invoice (s) to serve as a statement of service and handling charges. State law requires payment within 30 days. If payment is not received within 60 days, the purchase must be returned. The completed sales receipt is also the agency’s authority to add items (s) received to their inventory. It is the responsibility of the purchasing agency to pick up all items selected. Surplus Property Division may

deliver, if drivers and appropriate trailer are available, for a small delivery fee. Arrangement for deliveries must be made with the salesperson. Delivery will be made at a pre-arranged time.

4. Items purchased from state-surplus, with an original acquisition cost of \$500 or more, must be added to the purchasing agency's property account at the original acquisition cost.
5. Agencies must retain items of federal surplus property obtained from the centers for a period of one year, unless original acquisition cost is greater than \$5,000 in which case property should be retained for 18 months.

F. Want List

1. The Surplus Property Division maintains "A Want List" of property requested by agencies. Such lists will be comprised of "specialize items (s)" such as vehicles, construction equipment, shop equipment, boats, and other large items. Advise the Surplus Property Center of your "WANT" requirement. Requests will be placed on the list effective the date of the request. Requests will remain on the list for one year, or until the item is received, whichever comes first.
2. Common use items that can generally be found in stock will not be placed on the "Want List."
3. Property will be offered in date sequence received at Surplus Property Division – "first received, first offered." Exceptions will be made in emergencies.
4. For vehicles, state agencies will have first priority for three days after receipt at the Surplus Property Division. Municipalities with a population of less than 5,000 shall have a second priority.

G. Public Sale of Surplus Property

Periodically the Surplus Property Division will conduct sales of state surplus property to the general public. Such sales may be either by Sealed Bid or Public auction. Property in such cases could be either at

the center or located at the agency's facility and sold "As Is Where Is."

1. **AS IS WHERE IS** – Prepare Form SD-1 (Exhibit R). In the body of the Form SD-1 indicate that the property is requested to be disposed of "As Is Where Is." The Center will approve the request and contact the Property Manager before the next Public Auction to have the property lotted up of sale at the agency's location. This property will be identified on the Auction Bid List as property to be sold "As Is Where Is." Interested bidders will then visit the site to inspect the property and bid on it at the auction. High bidder will have 30 days to pick up property. When the Form SD-1 is prepared, do not mix property to be turned in at the Center with property to be sold "As Is Where Is." Describe the property in as much detail as possible to generate bidder interest.
2. **ADVERTISEMENT:** Public Auctions and Sealed Bids of state surplus property will be advertised for at least two weeks in advance of the date designated for receiving bids. Advertisements will appear at least once a week for two consecutive weeks in a newspaper of general circulation in the County where the sale is to be made. A copy of such proposal will simultaneously be posted on a readily accessible public bulletin board at the main office of the Surplus Property Division. All bidders will be afforded an opportunity to inspect property 48 hours prior to sale.
3. **SEALED BIDS:** All bids on the sale of surplus property will be opened at the Surplus Property Division office on the date and at the time specified on the sale by the Division Chief. All bidders or their representatives, will be entitled to be present. Awards to successful bidders will be made within 72 hours of opening. Any successful bidder failing to accept an award of contract will be prohibited from bidding at future sales for a period of 12 months following such failure to accept.
4. **PUBLIC AUCTIONS:** All public auctions will be call auctions with the property going to the highest bidder. Auctions are always held on Wednesday with the prior Monday and Tuesday

available for inspection. All bids must be paid for the close of business on the Friday after the auction. Failure to pay will cause the bidder to be permanently barred from all future auctions.

5. **PAYMENT OF SUCCESSFUL BIDDERS:** Property sold shall be paid for by the purchaser or his representative by cashier's check, bank draft, certified check, U.S. currency, or personal company check if accompanied by notarized bank letter stating maximum amount and period of validity. All purchases shall be removed no later than 10 days after the award unless advertised differently. Failure of purchaser to remove property, results in property being reverted back to the State of Alabama. Buyers failing to pay the bid amount, or failing to remove the property in the allotted time, or other irregularities on their part, will be permanently removed from the prospective buyers list and permanently barred from the participation in all future auctions.
6. **LIST OF PROSPECTIVE BUYERS:** The Surplus Property Division will maintain a mailing list of prospective buyers of surplus property. When a prospective buyer does not participate for four consecutive sales, he/she will be deleted from the list. The prospective buyer list will be updated annually.

H. Reimbursement for Sale of State Property

Reimbursement for the sale of state property will be as prescribed by the State Comptroller. Reimbursement will not be made for non-controlled property, i.e. property with an original acquisition cost of less than \$500, or property determined to have no value other than as scrap.

VIII. State Auditor Policy Statements

A. Policy A103, Traffic Controller Units are Infrastructure

Policy: Controller Boxes used to control traffic lights at highway and road intersections are part of the highway infrastructure comparable to light poles, electrical wires, and traffic lights. Therefore, these Controller Boxes are not personal property and thus not subject to the guidelines set forth in Code of Alabama 1975, Section 36-16-8 or Section 41-16-120.

Because it is possible to remove a Controller Box, a property number may be assigned to aid in controlling and tracking these items. Though it may display a property number, it is not necessary to include these items in the six month or annual inventories.

These property numbers may be removed from inventory by submitting a form SD-1 and referring to this Policy Statement.

B. Policy A104, Cost Assigned to Property Items

Policy: The “cost” of a property item shall be the carrying cost promulgated by Generally Accepted Accounting Principles. Currently this cost is:

the original purchase price
plus any incoming freight charges
plus any installation or setup costs
plus the costs of any improvements or enhancements other than normal maintenance and repairs
less the lower of cost or salvage value of any component removed

Any property purchased from another state agency including the ADECA Surplus Sale Lot should be added to the buying Agency’s property records at the disposing Agency’s original purchase price plus adjustment as defined above.

Donated property and other items transferred to the state should be added to inventory at the fair market value of the property at the time of transfer.

Example:

Agency A buys an automobile for \$15,000, pays \$200 shipping, And pays a body shop \$400 to add police lights. After 1 year Agency A adds a new set of tires for \$200. After 5 years Agency A replaces the motor for \$2,000.

The carrying cost should be:

Value of old Motor

	\$0	\$1,000
Original Purchase Price	\$15,000	\$15,000
Shipping	200	200
Police Lights/Installation	400	400
Tires (Maintenance)	0	0
Old Motor Salvage Value	-0	-1,000
New Motor	2,000	2,000
Carrying Cost	<u>\$17,600</u>	<u>\$16,600</u>

Another example may be data processing equipment where worthless components are being replaced with more advanced parts sometimes with a lower cost than the original component. Assume a personal computer where a new motherboard is purchased to replace old motherboard. Remove the value of old motherboard, not its original cost.

	Value of old Motherboard	
	\$0	\$100
Original Purchase Price	\$3,000	\$3,000
Shipping	50	50
Old Motherboard Salvage Value	-0	-100
New Motherboard	300	300
Carrying Cost	<u>\$3,350</u>	<u>\$3,250</u>

The carrying cost will normally be the original purchase price plus any adjustment as defined above. In the rare case that an item is removed from a piece of property, reduce the cost by the salvage value of the removed component.

Second, this policy addresses the question of what cost to use when purchasing items from the Surplus Sale Lot. The cost should be the original purchase price of the selling Agency plus adjustment as defined above. The purchasing Agency should also use the original purchase date of the selling Agency. The theory to explain this

method is that the State of Alabama as a whole has not disposed of the property and thus should continue to maintain it at its current cost and purchase date.

C. Policy A106, Elimination of Property Card Requirements

Policy: It is no longer necessary for Agencies to maintain a property card as defined in the Fiscal Policies and Procedures Manual, nor is it necessary to send a property card to the State Auditor's Office.

However, each Agency must continue to notify the State Auditor's Office of each new acquisition. This may be done by electronic methods approved by the State Auditor or by property acquisition Form PA-1.

D. Policy A109, Exempt Status for Modular Panels and Workstations

Policy: Wall panels and modular workstations will no longer be maintained on the master inventory account file of the State Auditor's Office.

Property Managers will no longer report new acquisitions of wall panels and modular workstations to the State Auditor's Office. The Comptroller's Office has assigned non-inventory sub-object code 26 for use with the object code 1400 when paying for modular furnishings. As a result of this change, the assigned property number will not be required on the material receipt form.

Form SD-1 must be submitted to the State Auditor's Office to delete current assets of panels and modular workstations from the master inventory account. The "Transferred to" block of the Form SD-1 should be annotated "Remove from inventory in accordance with State Auditor Policy A109."

Agencies will continue to protect, and account for modular furnishings in the same manner used for other non-reportable items. That is, property numbers will be assigned and property labels affixed, hand receipts will be initiated, and at the end of the item's useful life, a Form SD-1 will be prepared and the item(s) turned in to State Surplus.

IX. Exhibits

DESIGNATION OF PROPERTY MANAGER

TO:

FROM:

DATE:

Effective _____, you are hereby designated property manager of the _____. Your duties shall be performed in compliance with the Code of Alabama, 1975, §36-16-8. You will be the custodian of and responsible for all property belonging to the state and in the custody of this agency unless an appropriate written receipt has been executed and obtained from other employees or officers of this department for each property item entrusted to them.

DEPARTMENT HEAD

Acknowledgement:

I hereby acknowledge my designation as property manager for the _____ and my duties and responsibilities are contained in the Code of Alabama, 1975, §36-16-8.

PROPERTY MANAGER

cc: State Auditor
Chief Examiner of Public Accounts
Attorney General
Department of Economic and Community Affairs

*State Auditor's Office
600 Dexter Avenue, Suite S-101 Montgomery, AL 36130-0200*

EXHIBIT A

STATE OF ALABAMA
MATERIAL RECEIPT

No. 104 Date 11-17-95
Department State Auditors Office Division Property Prison or Camp
Received from Pitney Bowes Vendor 11 S. Union St., Montgomery Req. No. 951525 P. O. No. 5-93282
Received at Station Date Received 11-17-95
Via Frtn. Express, P. P. Truck Transp. Chgs. Pd. \$ To be Backcharged?

Quantity	Unit	ARTICLE Make Full Report of Any Shortage or Damage	Condition
1	EA	Mail Processor, Model 5360	Good
		Serial No: 6550107160	
		Property No: 07-01163	

Charge To Property Inventory Division Account 102801
I hereby certify that I have received and checked the articles listed above and that they are of the kind, quantity and condition noted.

Checked by *Jerry Hawkins* Signed Received by *Edward J. Grantham* Signed

EXHIBIT B

PROPERTY CHANGE MEMO *

TO: State Auditor's Office
Property Inventory Division
100 North Union Street
Montgomery, AL 36130-0200

FROM: _____

DATE: _____

SUBJECT: Change to Existing Property

Please make the following changes on Property Number
_____:

Change	From	To
Serial Number		
Manufacturer		
Model Number		
Cost		
Purchase Authority		
Description		
Other		

Explanation: _____

Signature & Title

Date

* *Not required if automated*

EXHIBIT C

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EXHIBIT D

Property Acquisition Form

State Auditor's Office

Form PA-1

Property Number	<u>07 - 003611</u>	<u>07 - 003612</u>	<u>07 - 003613</u>
Type	<u>E</u>	<u>E</u>	<u>E</u>
Group	<u>FURN</u>	<u>DP</u>	<u>COMM</u>
Class	<u>CHAIR</u>	<u>CPU</u>	<u>FAX</u>
Manufacturer	<u>LAZYBOY</u>	<u>IBM</u>	<u>OMNIFAX</u>
Model	<u>CLASSIC</u>	<u>MV-3D</u>	<u>G-5</u>
Serial Number	<u>N/A</u>	<u>2MJ6347</u>	<u>05146</u>
Description	<u>EXECUTIVE</u> <u>LEATHER</u> <u>W/ADJ</u> <u>SEAT&BACK</u>	<u>PERSONAL</u> <u>COMPUTER</u> <u>W/FAX</u>	<u>FACSIMILE</u> <u>MACHINE</u>
Original Cost	<u>\$687.00</u>	<u>\$2,869.00</u>	<u>\$775.00</u>
Fund	<u></u>	<u></u>	<u></u>
Color	<u>RED</u>	<u>CREAM</u>	<u>CREAM</u>
Date Acquired	<u>8/1/97</u>	<u>8/1/97</u>	<u>8/4/97</u>
Purchase Authorization	<u></u>	<u></u>	<u></u>
FRMS Agency	<u>028</u>	<u>028</u>	<u>028</u>
Person Responsible	<u></u>	<u></u>	<u></u>
Bar Code Level/Color	<u></u>	<u></u>	<u></u>
Bar Code Number	<u>028-0072</u>	<u>028-0073</u>	<u>028-0074</u>
Operational Unit	<u></u>	<u></u>	<u></u>
Activity	<u></u>	<u></u>	<u></u>
Object Codes	<u></u>	<u></u>	<u></u>
Depr Meth/Life	<u></u>	<u></u>	<u></u>
Condition	<u></u>	<u></u>	<u></u>
Acquisition Method	<u></u>	<u></u>	<u></u>
In Use?	<u></u>	<u></u>	<u></u>
LOCATION:			
County	<u>MONTGOMERY</u>	<u>MONTGOMERY</u>	<u>MONTGOMERY</u>
Building	<u>RSA UNION</u>	<u>RSA UNION</u>	<u>RSA UNION</u>
Room Number	<u>317</u>	<u>317</u>	<u>317</u>

EXHIBIT E

RECEIPT FOR PROPERTY- TEMPORARY

TO: _____
PROPERTY MANAGER

DEPARTMENT

FROM: _____

DATE: _____

I hereby acknowledge receipt of the following items of
property belonging to the State of Alabama:

Effective on the date shown above, these items are in my custody and I hereby
acknowledge responsibility for these items. I understand that, pursuant to the
Code of Alabama 1975, Section 36-16-8, I will be held strictly accountable
for these items in the event of any shortages.

EXHIBIT F

Responsible Person Report

ASSET NUM	DESCRIPTION	BARCODE	SERIAL NUM	COUNTY	BUILDING	ROOM	NET BOOK VALUE
Responsible Person: Gail Clark							
BP-000003	LASERWRITER, PERSONAL	BP000003	CA127TA8	JEFFERSON	SHOAL CK	0	\$1,299.00
BP-000012	PRINTER	BP000012	9407	JEFFERSON	SHOAL CK	0	\$650.00
BP-000014	COPY MACHINE	BP000014	062012	JEFFERSON	SHOAL CK	0	\$649.99
BP-000016	SCANNER	BP000016	307341	JEFFERSON	0	0	\$1,079.00

TOTAL ASSETS: 4

TOTAL COST: \$ 3,677.99

Effective on the date shown above, these items are in my custody and I hereby acknowledge responsibility for these items. I understand that, pursuant to the Code of Alabama 1975, Section 36-16-8, I will be held strictly accountable for these items in the event of any shortages.

Signature: _____, Gail Clark

Exhibit G

Examiner's Report

ASSET NUM	DESCRIPTION	BARCODE	SERIAL NUM	PERSON RESP.	COUNTY	BUILDING	ACQ DATE	NET BOOK VAL
BP-000003	LASERWRITER, PERSONAL	BP000003	CA127TA8	Gail Clark	JEFFERSON	SHOAL CK	03/15/1992	\$1,299.00
BP-000012	PRINTER	BP000012	9407	Gail Clark	JEFFERSON	SHOAL CK	09/15/1994	\$650.00
BP-000014	COPY MACHINE	BP000014	062012	Gail Clark	JEFFERSON	SHOAL CK	03/01/1997	\$649.99
BP-000016	SCANNER	BP000016	307341	Gail Clark	JEFFERSON	0	06/26/2002	\$1,079.00
BP-000018	CPU	BP000018	99018	Tom Godfryd,Dpm	JEFFERSON	0	06/26/2002	\$2,374.35
BP-000019	CPU	BP000019	90098	Tom Godfryd,Dpm	JEFFERSON	0	06/26/2002	\$2,374.35
BP-000020	CPU	BP000020	98098	Tom Godfryd,Dpm	JEFFERSON	0	06/26/2002	\$2,374.35
BP-000021	CPU	BP000021	99008	Tom Godfryd,Dpm	JEFFERSON	0	06/26/2002	\$2,374.35

TOTAL ASSETS: 8

TOTAL COST: \$ 13,175.39

Exhibit H

EXAMPLE: TURN IN TO SURPLUS
STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

ST - AUDITOR NO. 09294

Date November 17, 1995

TRANSFERRED FROM:
Department of Healing Arts
Alabama State House, Room 127
Montgomery, Al. 36130-200

TRANSFERRED TO:
Surplus Property
4401 Northern Bypass
Montgomery, Al. 36121-0487

FOR
SURPLUS PROPERTY
DIVISION
USE ONLY

LINE ITEM	QUAN	ALABAMA NUMBER	DESCRIPTION Including Make, Model Serial Number, Inventory Number, Etc.	ACQUISITION COST	CONDITION: New Good Fair Poor Scrap	FUNDING INFORMATION		FINAL DISPOSITION
						% STATE	% FED	
		16						
1	1 EA	23872	Automobile, Chevy VIN: 1G2AFS1W2HT237901	12,500.	poor			
2	1 EA	24906	CPU SN: GAP011858	800.	poor			
3	1 EA	26311	Typewriter, Hermes 34 SN: 2302951	649.	poor			
4			-under \$500-					
5	1 EA	21557	Dictation Unit, Lanier SN: 214884	321.	poor			
6	1 EA	25894	Chair, Exec., Whitehall	143.	poor			
7	1 EA	31281	Transcriber, Lanier SN: 342481	321.	poor			
			-no number-					
9	1 EA		Cabinet, File, Cardex	90.	poor			
10	3 EA		Wheel Cover- \$20.00 each	60.	poor			
11	1 EA		Cabinet Storage Beige	75.	poor			
12	1 Lor		Lamps, Various sizes	25.	poor			
13								
14								

and/or Account Property was Purchased Through

102801

Approved:

Released by:

Received by:

Chief, Surplus Property Division

SIGNATURE

SIGNATURE

Date

TITLE

TITLE

Dept. Property Manager

Nov. 17, 1995

DATE

DATE

INSTRUCTIONS

Releasing Agency should prepare this form prior to actual transfer to Surplus Property Warehouse. Copies will be distributed by the Surplus Property Division.

SD-1 (Revised 10-25-84)

WHITE - STATE AUDITOR
GREEN - STATE SURPLUS PROPERTY
YELLOW - ORIGINAL OWNER

PINK - RECEIVING
GOLD - TURN-IN AGENCY

EXHIBIT I

DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

AUDITOR NO. 9206

Date September 12, 1995

TRANSFERRED FROM:
Department of Healing Arts
Alabama State House, Room 127
Montgomery, Al. 36130-0200

TRANSFERRED TO:
Department of Natural Resources
123 Dexter Avenue
Montgomery, Al. 36130

FOR
SURPLUS PROPERTY
DIVISION
USE ONLY

TRANSACTION NUMBER

LINE ITEM	QUAN	ALABAMA NUMBER	DESCRIPTION Including Make, Model Serial Number, Inventory Number, Etc.	ACQUISITION COST	CONDITION: New Good Fair Poor Scrap	FUNDING INFORMATION		FINAL DISPOSITION
						% STATE	% FED	
		16						
1	1	24571	SN: 709C D0065 Computer, Zenith, MDL. 640	3,865.	GOOD			54-012345
2	1	24572	SN: 9516682 Monitor, Zenith, Monochrome	516.	GOOD			54-012346
3	1	24573	SN: 3612769 Keyboard, Zenith, MDL 3AA	112.	GOOD			54-012347
4	1	24574	SN: 7DMAHF1419 Printer, Zenith, MDL KP-331	463.	GOOD			54-012348
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								

Receiving
Agency
New Property
Number

Id and/or Account Property was Purchased Through

211000

proved:

Chief, Surplus Property Division

Date

Released by:

William Wright
SIGNATURE

Property Inventory Officer

TITLE

Sep. 12, 1995

DATE

Received by:

John Doe
SIGNATURE

Property Inventory Officer

TITLE

9-13-95

DATE

INSTRUCTIONS

Releasing Agency should prepare this form prior to actual transfer to Surplus Property Warehouse. Copies will be distributed by the Surplus Property Division.

SD-1 (Revised 10-25-84)

WHITE - STATE AUDITOR
GREEN - STATE SURPLUS PROPERTY
YELLOW - ORIGINAL OWNER

PINK - RECEIVING
GOLD - TURN-IN AGENCY

EXHIBIT J

STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO. 9102


Date June 23, 1995

TRANSFERRED FROM: Department of Healing Arts Alabama State House, Room 127 Montgomery, AL 36130-0200	TRANSFERRED TO: Scrapped On Site	FOR SURPLUS PROPERTY DIVISION USE ONLY
TRANSACTION NUMBER		

LINE ITEM	QUAN	ALABAMA NUMBER 16	DESCRIPTION Including Make, Model Serial Number, Inventory Number, Etc.	ACQUI- SION COST	CONDITION: New Good Fair Poor Scrap	FUNDING INFORMA- TION		FINAL DISPOSITION
						% STATE	% FED	
1	1	27334	Cabinet, File, Steelcase	133.00	NEW			
2			4 Drawer Legal, Beige					
3								
4								
5								
6								
7								
8			Request authorization to dispose of item(s) on site.					
9			Item(s) is/are damaged beyond repair with no residual value.					
10								
11								
12								
13								
14								

Fund and/or Account Property was Purchased Through

211000

Approved: _____ Chief, Surplus Property Division	Released by:  _____ Dept. Inventory Officer _____ DATE <u>June 23, 1995</u>	Received by: _____ SIGNATURE _____ TITLE _____ DATE
--	--	---

INSTRUCTIONS

Releasing Agency should prepare this form prior to actual transfer to Surplus Property Warehouse. Copies will be distributed by the Surplus Property Division

EXAMPLE: RETIREMENT GIFT
 STATE OF ALABAMA
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
 SURPLUS PROPERTY DIVISION
 NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

AUDITOR NO. 18581 Date 12-30-92

TRANSFERRED FROM: Department of Public Safety	TRANSFERRED TO: RETIREMENT GIFT	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NUMBER

LINE ITEM	QUAN	ALABAMA NUMBER	DESCRIPTION Including Make, Model Serial Number, Inventory Number, Etc.	ACQUI- TION COST	CONDITION: New Good Fair Poor Scrap	FUNDING INFORMA- TION		FINAL DISPOSITION
						% STATE	% FED	
1		35-31016	S & W CH SP 2" 38 Revolver Ser. #4686868	99.13	Good	100		
2								
3								
4								
5								
6			Item presented to SGT Joe Jones as a retirement gift under the provisions of Act No. 2340 1971 regular session.					
8			RETIREMENT DOCUMENTATION ATTACHED					
9								
10								
11								
12								
13								
14								

Fund and/or Account Property was Purchased Through

101701

Approved:	Released by:	Received by:
 _____ Chief, Surplus Property Division	<i>William Wright</i> SIGNATURE	_____ SIGNATURE
 _____ Date	Property Officer TITLE	_____ TITLE
	12-30-92 DATE	_____ DATE

INSTRUCTIONS

Releasing Agency should prepare this form prior to actual transfer to Surplus Property Warehouse. Copies will be distributed by the Surplus Property Division.

Form SD-1 (Revised 10-25-84)

WHITE - STATE AUDITOR
 GREEN - STATE SURPLUS PROPERTY
 YELLOW - ORIGINAL OWNER

PINK - RECEIVING
 GOLD - TURN-IN AGENCY

EXHIBIT L

EXAMPLE: TRADE-IN
STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO. 6410		Date May 7, 1994					
TRANSFERRED FROM: Department of Public Safety		TRANSFERRED TO TRADE-IN					
		FOR SURPLUS PROPERTY DIVISION USE ONLY					
		TRANSACTION NUMBER					
LINE ITEM	QUAN	ALABAMA NUMBER	DESCRIPTION Including Make, Model Serial Number, Inventory Number, Etc.	ACQUI- TION COST	CONDITION: New Good Fair Poor Scrap	FUNDING INFORMA- TION % STATE % FED	FINAL DISPOSITION
1	100	35	Revolver S & W Model 19		GOOD	100	
2							
3							
4							
5							
6			See attached list for property number, description, and serial number.				
8			Traded on P.O. #205164- Copy Attached				
9							
10							
11							
12							
13							
14							
Fund and/or Account Property was Purchased Through 101701/Department of Public Safety							
Approved:		Released by: <i>William Wright</i> SIGNATURE		Received by:		SIGNATURE	
Chief, Surplus Property Division		Property Officer		TITLE		TITLE	
Date		05-07-90		DATE		DATE	

INSTRUCTIONS

Releasing Agency should prepare this form prior to actual transfer to Surplus Property Warehouse. Copies will be distributed by the Surplus Property Division.

Form SD-1 (Revised 10-25-84)

WHITE - STATE AUDITOR
GREEN - STATE SURPLUS PROPERTY
YELLOW - ORIGINAL OWNER

PINK - RECEIVING
GOLD - TURN-IN AGENCY

EXHIBIT M

EXHIBIT - LOSS OF EQUIPMENT
STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

AUDITOR NO. 8755

Date February 14, 1995

TRANSFERRED FROM:
Department of Healing Arts
Alabama State House, Room 127
Montgomery, Al. 36130-0200

TRANSFERRED TO:
Enter
Applicable
Situation

AUTO WRECK, BURGLARY,
DAMAGED, DESTROYED,
FIRE, FLOOD, LOST,
STOLEN AND STORM

FOR
SURPLUS PROPERTY
DIVISION
USE ONLY

TRANSACTION NUMBER

LINE ITEM	QUAN	ALABAMA NUMBER	DESCRIPTION Including Make, Model Serial Number, Inventory Number, Etc.	ACQUI- TION COST	CONDITION: New Good Fair Poor Scrap	FUNDING INFORMA- TION		FINAL DISPOSITION
						%	%	
		16				STATE	FED	
1	1 EA	35731	Dictation Unit, Lanier Mil. P-140, SN: 1960097	248.00	GOOD			
2								
3			Statement by responsible state employee attached.					
4								
5			Police report attached. (or other official report as					
6			applicable, eq Fire report)					
7								
8								
9								
10								
11								
12								
13								
14								

Fund and/or Account Property was Purchased Through

211000

Approved:

Released by:

Received by:

Chief, Surplus Property Division

SIGNATURE

SIGNATURE

Date

Property Inventory Officer

TITLE

TITLE

February 14, 1995

DATE

DATE

INSTRUCTIONS

Releasing Agency should prepare this form prior to actual transfer to Surplus Property Warehouse. Copies will be distributed by the Surplus Property Division.

Form SD-1 (Revised 10-25-84)

WHITE - STATE AUDITOR
GREEN - STATE SURPLUS PROPERTY
YELLOW - ORIGINAL OWNER

PINK - RECEIVING
GOLD - TURN-IN AGENCY

EXHIBIT N

EXAMPLE: FIXTURE ATTACHED TO STATE BUILDING

STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

AUDITOR NO. 21011

Date January 26, 1995

TRANSFERRED FROM:

Department of Healing Arts
Alabama State House, Room 127
Montgomery, Al. 36130-0200

TRANSFERRED TO:

Fixture Attached to State Building

FOR
SURPLUS PROPERTY
DIVISION
USE ONLY

TRANSACTION NUMBER

LINE ITEM	QUAN	ALABAMA NUMBER	DESCRIPTION Including Make, Model Serial Number, Inventory Number, Etc.	ACQUI- SION COST	CONDITION: New Good Fair Poor Scrap	FUNDING INFORMA- TION		FINAL DISPOSITION
						%	%	
		16				STATE	FED	
1	1	20063	Water Heater, 30 gal. cap. Westinghouse MDL. L-30 SN: 1 30-26101	380.00	GOOD	100		
2								
3			Please remove above fixture from our property account.					
4			Letter of justification attached.					
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								

Fund and/or Account Property was Purchased Through

Approved:

Chief, Surplus Property Division

Date

Released by:

William Wright
SIGNATURE

Property Manager

TITLE

January 26, 1995

DATE

Received by:

SIGNATURE

TITLE

DATE

INSTRUCTIONS

Releasing Agency should prepare this form prior to actual transfer to Surplus Property Warehouse. Copies will be distributed by the Surplus Property Division.

Form SD-1 (Revised 10-25-84)

WHITE - STATE AUDITOR
GREEN - STATE SURPLUS PROPERTY
YELLOW - ORIGINAL OWNER

PINK - RECEIVING
GOLD - TURN-IN AGENCY

EXHIBIT O

EXAMPLE: FIXTURE ATTACHED TO RENTAL BUILDING
STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

AUDITOR NO. 21011

Date January 26, 1995

TRANSFERRED FROM:

Department of Healing Arts
Alabama State House, Room 127
Montgomery, Al. 36130-0200

~~TRANSFERRED TO:~~

Fixture Attached to Rental Building

FOR
SURPLUS PROPERTY
DIVISION
USE ONLY

TRANSACTION NUMBER

LINE ITEM	QUAN	ALABAMA NUMBER	DESCRIPTION Including Make, Model Serial Number, Inventory Number, Etc.	ACQUISITION COST	CONDITION: New Good Fair Poor Scrap	FUNDING INFORMATION		FINAL DISPOSITION
						%	%	
		16				STATE	FED	
1	1	20063	Water Heater, 30 gal. cap. Westinghouse MDL L-30 SN: L30-26101	380.00	GOOD	100		
2								
3								
4								
5			Please remove above fixture from our property account.					
6			Letter of Justification attached.					
7								
8								
9								
10								
11								
12								
13								
14								

Fund and/or Account Property was Purchased Through

Approved:

Chief, Surplus Property Division

Date

Released by:

William Wright
SIGNATURE

Property Manager

TITLE

January 26, 1995

DATE

Received by:

SIGNATURE

TITLE

DATE

INSTRUCTIONS

Releasing Agency should prepare this form prior to actual transfer to Surplus Property Warehouse. Copies will be distributed by the Surplus Property Division.

Form SD-1 (Revised 10-25-84)

WHITE - STATE AUDITOR
GREEN - STATE SURPLUS PROPERTY
YELLOW - ORIGINAL OWNER

PINK - RECEIVING
GOLD - TURN-IN AGENCY

EXHIBIT P

EXAMPLE: BOOKKEEPING/ADMINISTRATIVE ERROR

STATE OF ALABAMA
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
SURPLUS PROPERTY DIVISION
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

TE AUDITOR NO. 9102

Date June 23, 1995

TRANSFERRED FROM:

Department of Healing Arts
Alabama State House, Room 127
Montgomery, Al. 36130-0200

TRANSFERRED TO:

Enter
Applicable
Situation

Bookkeeping Error
or
Administrative Error

FOR
SURPLUS PROPERTY
DIVISION
USE ONLY

TRANSACTION NUMBER

LINE ITEM	QUAN	ALABAMA NUMBER	DESCRIPTION Including Make, Model Serial Number, Inventory Number, Etc.	ACQUI- TION COST	CONDITION: New Good Fair Poor Scrap	FUNDING INFORMA- TION		FINAL DISPOSITION
						%	%	
		16				STATE	FED	
1	1 EA	27334	Cabinet, File, Steelcase	133.00	NEW			
2			4 Drawer Legal, Beige					
3								
4								
5			Please remove the above item from our property account. A second property					
6			number was inadvertently assigned. The correct number assigned to this					
7			item is 16-27215.					
8								
9								
10								
11								
12								
13								
14								

Fund and/or Account Property was Purchased Through

211000

Approved:

Chief, Surplus Property Division

Date

Released by:

William Wright
SIGNATURE

Dept.

TITLE

June 23, 1995

DATE

Received by:

SIGNATURE

TITLE

DATE

INSTRUCTIONS

Releasing Agency should prepare this form prior to actual transfer to Surplus Property Warehouse. Copies will be distributed by the Surplus Property Division.

EXAMPLE: SEALED BID AUCTION, "AS IS WHERE IS"
 STATE OF ALABAMA
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS
 SURPLUS PROPERTY DIVISION
 NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

AUDITOR NO. 8138

Date November 1, 1994

TRANSFERRED FROM:

Department of Healing Arts
 Alabama State House, Room 127
 Montgomery, Al. 36130-0200

~~TRANSFERRED TO:~~

Sale "As Is Where Is"

FOR
 SURPLUS PROPERTY
 DIVISION
 USE ONLY

TRANSACTION NUMBER

LINE ITEM	QUAN	ALABAMA NUMBER 16	DESCRIPTION Including Make, Model Serial Number, Inventory Number, Etc.	ACQUI- SION COST	CONDITION: New Good Fair Poor Scrap	FUNDING INFORMA- TION		FINAL DISPOSITION
						% STATE	% FED	
1	1 EA	40808	Telephone system, Dimension	30,000.	FAIR			
2			w/ switchboard, 1 headset and					
3			48 telephones.					
4			SN: 23LX1697					
5								
6			Sale "As Is Where Is" on sealed bid					
7								
8			Equipment is located at: 632 Godwin Crest Dr.					
9			Homewood, Al. 35209					
10								
11			Contact Person: Mr. Sam Patrick					
12			(205) 393-4626					
13								
14								

Fund and/or Account Property was Purchased Through

300184

Approved:

Chief, Surplus Property Division

Released by:

William Wright
 SIGNATURE

Received by:

SIGNATURE

Date

Property Manager
 TITLE

TITLE

November 1, 1994
 DATE

DATE

INSTRUCTIONS

Releasing Agency should prepare this form prior to actual transfer to Surplus Property Warehouse. Copies will be distributed by the Surplus Property Division.

orm SD-1 (Revised 10-25-84)

WHITE - STATE AUDITOR
 GREEN - STATE SURPLUS PROPERTY
 YELLOW - ORIGINAL OWNER

PINK - RECEIVING
 GOLD - TURN-IN AGENCY

EXHIBIT R

DONATION LETTER

(Use Agency Letterhead)

TO: Agency Name
 Address

FROM: Donor Name
 Address

DATE:

SUBJECT: Donation of Personal Property

I hereby affirm/certify that I am the legal owner of the items listed herein, and that these items are free of any encumbrances. I further affirm/certify that these items are given without promise of any future consideration.

Item Description	Serial Number	Original Cost	Property Number

Donor Signature & Date

Telephone #

EXHIBIT S

AFFIDAVIT

I, _____, do hereby certify that I have the following equipment in my possession.

Property Number: _____

Description: _____

Serial Number: _____

This equipment is located at the following address:

Street: _____

City: _____ State: _____

Signature: _____ Date: _____

Effective on the date shown above, these items are in my custody and I hereby acknowledge responsibility for these items. I understand that, pursuant to the Code of Alabama 1975, Section 36-16-8, I will be held strictly accountable for these items in the event of any shortages.

Exhibit T



State Auditor of Alabama

THE STATE CAPITOL

Montgomery, Alabama

SUSAN D. PARKER, Ph.D.
STATE AUDITOR
(334) 242-7010
FAX (334) 242-7650

P.O. Box 300200
Montgomery, AL 36130-0200
Email:
sparker@auditor.state.al.us.

October 1, 2001

Mike Hassell
State Auditor's Office
P.O. Box 300200
Montgomery, AL 36130-0200

Dear Mr. Hassell:

In accordance with the Code of Alabama, Section 36-16-8, the annual physical inventory of all agency non-consumable items, with an acquisition cost of \$500 or more, has been completed. The inventory shows _____ (numbers of items) items totaling _____ (total acquisition cost of inventory).

If additional information is required, please contact me at _____ (your telephone number).

Sincerely,

Property Manager

EXHIBIT U